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IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,	)	
	)	Civil No. _____
Petitioner,	)	
	)	
v.	)	
	)	
ELI ELIYAHUIA and	)	
RENEE CHABOT,	)	
	)	
Respondents.	)	
	)	

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**DECLARATION OF MICHAEL DANILACK**

I, Michael Danilack, pursuant to 28 U.S.C. § 1746, declare under penalty of perjury as follows:

1. I am the Deputy Commissioner (International) in the Large Business and International Division of the Internal Revenue Service, Washington, D.C. I have served in this capacity since January 20, 2010. As Deputy Commissioner, I am authorized by Delegation

Order No. 4-12 (rev. 2) to act as the Competent Authority for the purpose of administering all exchange-of-information programs under tax treaties and exchange-of-information agreements, including the Convention Between the Government of the United States of America and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, as amended by the Protocol that came into force on December 23, 2009 (the “Convention”). By reason of my position, I am authorized to make this Declaration and have personal knowledge of the facts set forth herein.

2. This Declaration is made for the purpose of authenticating certain documents received by my office pursuant to Article 27 of the Convention and sought to be admitted as evidence in this proceeding.

3. Article 27 of the Convention provides, in pertinent part, for the exchange of information “as may be relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States.” A copy of the Convention is available online at <http://www.irs.gov/pub/irs-trty/france.pdf> and <http://www.treasury.gov/resource-center/tax-policy/treaties/Documents/Treaty-Protocol-France-1-13-2009.pdf>.

4. In early 2010, I was informed that France received information regarding U.S. persons who maintained undisclosed accounts at HSBC Bank in Switzerland.

5. On February 12, 2010, based upon this information and pursuant to the Convention, I sent a letter to Maïté Gabet, Directrice Départementale, Chef du Bureau des Affaires Internationales (“the French Competent Authority”). In my letter I requested copies of any information concerning U.S. persons maintaining undisclosed accounts at HSBC Bank.

6. On or about April 6, 2010, my office received from the French Competent Authority a cover letter and compact disc in response to my February 12, 2010 letter.

7. The compact disc included information in French regarding four bank accounts of Pelsa Business Inc.:

CHO5 0868 9050 9113 5082 8

CH06 0868 9050 9113 5081 0

CH60 0868 9050 9113 3150 5

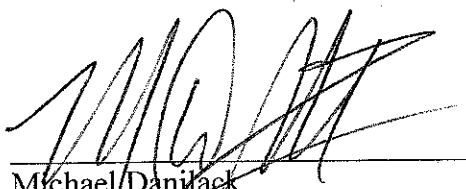
CH91 0868 9050 9121 4933 6

According to the information provided by the French Competent Authority, a U.S. citizen, Eli Eliyahuia Chabot, is the beneficial owner of Pelsa Business, Inc.

8. A printout from the compact disc regarding these four accounts is attached as Exhibit A. An English translation of the printout, prepared by staff translators in my office, is attached as Exhibit B.

I declare that the foregoing is true and correct.

Executed this 28<sup>th</sup> day of March, 2014.



Michael Danilack  
Deputy Commissioner (International)  
Large Business and International Division  
Internal Revenue Service

**EXHIBIT A**

**Printout from Data Disk**

<b>CHABOT ELI ELIAHU</b> Nom Prénoms Date de naissance Lieu de naissance Profession		CHABOT ELI / ELIAHU 7/10/1957 SYRIA SHOEMAKERS		Nationalité Sexe Sit. Maritale UNITED STATES M M	
<b>Téléphones</b> Personnel Portable Fax Professionnel		<b>Événements sur la personne</b> Date création Dernière modification Date de clôture Motif de clôture		<b>Identifiants internes</b> BUP_SIFC_PER_ID PER_ID PER_NO 509017 130607 173420	
<b>Pièce d'identité</b> Numéro Nature Lieu d'établissement Pays Date		P NEW-YORK USA 1/9/2001			

## ADRESSES POSTALES DE LA PERSONNE PHYSIQUE

MR ELI E. CHABOT 20 LINCOLN AVE EBERON-NJ 01140 UNITED STATES OF AMERICA [LEGAL ADDRESS]

## PROFILS CLIENT LIÉS A LA PERSONNE

Nom du profil client Code profil client Date création du profil Date de clôture du profil Statut du profil Nature du profil Type de client Lien personnel/profil client Info signature Correspondance Liste des IBAN	PELSA BUSINESS INC. 509139 10/3/2003 [non référencé] Actif Nonrattaché Société domiciliée Beneficial Owner [non référencé] envoyé au client IBAN : CH05 0868 9050 9113 IBAN : CH91 0868 9050 9112	Détails du lien BENEFICIAL OWNER IBAN : CH05 0868 9050 9113 IBAN : CH80 0868 9050 9113	Patrimoine constaté en Décembre 2005 (en \$) Patrimoine constaté en Décembre 2006 (en \$) Patrimoine max constaté sur la période (en \$)	2,708,966.00 -428.00 2,802,939.00	en 04/2006
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## AUTRES PERSONNES LIÉES AUX PROFILS CLIENTS

Nom (code BUP) Profils clients concernés Première adresse	KOSTENBAUM ALAIN (509010) PELSA BUSINESS INC. (509139) => Attorney MAITRE ALAIN KOSTENBAUM ETUDE D'AVOCATS 1, RUE DE LA TOUR-DE-L'ILE 1204 GENEVE (CLOTURE) ENVOI CORRESPONDANCE]
Nom (code BUP) Profils clients concernés Première adresse	CHABOT ALBERT ABRAHAM (509017) PELSA BUSINESS INC. (509139) => Beneficial Owner (BENEFICIAL OWNER) MR ALBERT A. CHABOT 91 LINCOLN AVE EBERON - NJ 01140 UNITED STATES OF AMERICA [LEGAL ADDRESS]
Nom (code BUP) Profils clients concernés Première adresse	PELSA BUSINESS INC. (509027) PELSA BUSINESS INC. (509139) => Account Holder PELSA BUSINESS INC. C/O KOSTENBAUM & ASSOCIES K.B.H.B. 10, COURS DE RIVE CASE POSTALE 3397 1211 GENEVE 3 SUISSE

## SCRIPTS DES ECHANGES ENTRE LA BANQUE ET LES PROFILS CLIENT LIÉS A LA PERSONNE

THIS INFORMATION IS FURNISHED UNDER THE PROVISIONS OF AN INCOME TAX TREATY WITH A FOREIGN GOVERNMENT. ITS USE AND DISCLOSURE MUST BE GOVERNED BY THE PROVISIONS OF THAT TREATY.

Nature du contact	Nom profil client (code)	Date du contact	Script
Nature du contact	Nom profil client (code)	Date du contact	Script
VISIT	PELSA BUSINESS INC. (509136)	3/4/2006	Client has taken his hold mail and signed the discharge (M);N/A Client send mail Client has completed the incomplete documents pending or missing (M);N/A (all in order) Client's statement signed by the Client (M);Yes Discussion was held with client on the following general subject(s)/product(s):Funds AFG/Hedge fundsFunds Inhouse Comments on discussion held with client on subject(s)/product(s):client buys reliance fund one fund on emerging mkt one on asia and london hedge fund Client order(s)/instruction(s) received related to:investment Client's satisfaction:Satisfied
VISIT	PELSA BUSINESS INC. (509139)	12/19/2005	Client has taken his hold mail and signed the discharge (M);No courtesy visit Client has completed the incomplete documents pending or missing (M);Partially Client's statement signed by the Client (M);N/A (comment) Discussion was held with client on the following general subject(s)/product(s):Funds AFG/Hedge fundsFunds Inhouse Comments on discussion held with client on subject(s)/product(s):client decide to sell 2 hedge funds and buy two long funds Client order(s)/instruction(s) received related to:investment Client's satisfaction:Satisfied

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## SOLDES MENSUELS SUR LES COMPTES DU PROFIL : PELSA BUSINESS INC.

PERIODE	CLASSE D'ACTIF	MONTANT
11/2005	FIDUCIARY DEPOSITS	712,067.32
11/2005	FUND REDEMPTIONS	258,300.43
11/2005	FUNDS IN SHARES	279,413.13
11/2005	LIQUID ASSETS	126,633.95
11/2005	MUTUAL FUNDS	1,317,231.69
	<b>TOTAL en 11/2005</b>	<b>2,691,636.52</b>
12/2005	FIDUCIARY DEPOSITS	967,561.34
12/2005	FUND REDEMPTIONS	268,300.43
12/2005	FUNDS IN SHARES	162,845.89
12/2005	LIQUID ASSETS	578.81
12/2005	MUTUAL FUNDS	1,319,690.06
	<b>TOTAL en 12/2005</b>	<b>2,708,966.53</b>
01/2006	FIDUCIARY DEPOSITS	871,268.56
01/2006	FUND REDEMPTIONS	295,093.89
01/2006	FUNDS IN SHARES	172,736.59
01/2006	LIQUID ASSETS	263,400.77
01/2006	MUTUAL FUNDS	1,044,118.41
	<b>TOTAL en 01/2006</b>	<b>2,746,618.22</b>
02/2006	FIDUCIARY DEPOSITS	874,228.06
02/2006	FUND REDEMPTIONS	295,093.89
02/2006	FUNDS IN SHARES	286,186.01
02/2006	LIQUID ASSETS	28,276.41
02/2006	MUTUAL FUNDS	1,190,257.76
	<b>TOTAL en 02/2006</b>	<b>2,774,042.13</b>
03/2006	FIDUCIARY DEPOSITS	986,118.62
03/2006	FUNDS IN SHARES	280,307.98
03/2006	LIQUID ASSETS	18,888.70
03/2006	MUTUAL FUNDS	1,479,925.45
	<b>TOTAL en 03/2006</b>	<b>2,775,240.65</b>
04/2006	FIDUCIARY DEPOSITS	899,193.00
04/2006	FUND REDEMPTIONS	288,239.66
04/2006	FUNDS IN SHARES	301,711.08
04/2006	LIQUID ASSETS	14,071.46
04/2006	MUTUAL FUNDS	1,189,784.34
	<b>TOTAL en 04/2006</b>	<b>2,802,939.66</b>
05/2006	FIDUCIARY DEPOSITS	1,012,579.38
05/2006	FUND REDEMPTIONS	288,239.66
05/2006	FUNDS IN SHARES	279,982.29
05/2006	LIQUID ASSETS	6,197.89
05/2006	MUTUAL FUNDS	1,205,657.27
	<b>TOTAL en 05/2006</b>	<b>2,792,636.49</b>
06/2006	FUNDS IN SHARES	262,947.04
06/2006	LIQUID ASSETS	1,325,648.35
06/2006	MUTUAL FUNDS	1,184,174.86
	<b>TOTAL en 06/2006</b>	<b>2,772,670.25</b>
07/2006	LIQUID ASSETS	4,929.48
	<b>TOTAL en 07/2006</b>	<b>4,929.48</b>
08/2006	LIQUID ASSETS	4,929.48
	<b>TOTAL en 08/2006</b>	<b>4,929.48</b>
09/2006	LIQUID ASSETS	-318.56
	<b>TOTAL en 09/2006</b>	<b>-318.56</b>

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12/2006	LIQUID ASSETS	-428.79
	TOTAL en 12/2006	-428.79
01/2007	LIQUID ASSETS	-428.79
	TOTAL en 01/2007	-428.79

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**EXHIBIT B**

**English Translation of Data Disk Printout**

Individual Report - BUP (Back up) code: 50901

{Translator's Note: please double check all figures for accuracy}

[1 of 2]

CHABOT ELI ELIYAHU		Events involving this person		Internal identifiers	
Last Name	CHABOT	Creation date	3/10/2003	BUP_SIFIC_PER_ID	50901
First Name	ELI/ELIYAHU	Last modification	6/10/2003	PER_ID	130667
Date of birth	10/7/1957	Closing date		PER_NO	173420
Place of birth	SYRIA	Type of closure			
Profession	SHOEMAKERS (sic)				

Phone numbers		Identification card	
Personal (no entries in this box)		Number	112486137
Cell		Type	P
Fax		Place established	NEW YORK
Office		Country	USA
		Date	9/1/2001

## POST OFFICE ADDRESS OF INDIVIDUAL

MR. ELIE E. CHABOT 20 LINCOLN AVE, EIBERON, NJ 01140 UNITED STATES OF AMERICA [LEGAL ADDRESS]

## PROFILE CLIENT LINKED TO THE PERSON

Name of profile client	PELSA BUSINESS INC.	Assets shown in December 2005 (in\$)	2,706,966.00
Profile client code	509139	Assets shown in December	-428.00
Profile creation date	3/10/2003	Max assets shown for the period (in\$)	2,802,939.00
Profile closing date	na		
Type of profile	Registered		
Type of client	Domicile company		
Personal relationship/profile client	Beneficial Owner	Relationship details:	BENEFICIAL OWNER
Info signatures	na		
Correspondence	mailed to client		
IBAN lists	IBAN: CH05 0868 9050 9113	IBAN: CH06 0868 9050 9111	IBAN: CH06 0868 9050 9111
	IBAN: CH01 0868 9050 9121		

## OTHER PERSONS RELATED TO CLIENT PROFILE

Name (BUP code)	ALAIN KOSTENBAUM (509010)	
Relationship to profile client	PELSA BUSINESS INC. (509139) => Attorney	
Primary address	MR. ALAIN KOSTENBAUM, ETUDE D'AVOCATS I, RUE DE LA TOUR-DE-L'ILE 1204, GENEVA [CLOSURE] SEND CORRESPONDANCE]	
Name (BUP code)	ALBERT ABRAHAM CHABOT (509017)	
Relationship to profile client	PELSA BUSINESS INC. (509013) => Beneficial Owner [BENEFICIAL OWNER]	
Primary address	MR. ALBERT A. CHABOT, 91 LINCOLN AVE, EIBERON, NJ 01140, UNITED STATES OF AMERICAN [LEGAL ADDRESS]	
Name (BUP code)	PELSA BUSINESS INC. (509027)	
Relationship to profile client	PELSA BUSINESS INC. (509139) => Account Holder	
Primary address	PELSA BUSINESS INC. C/O KOSTENBAUM & ASSOCIATES K.B.H.B. 10 COURS DE RIVE, CASE POSTALE 3397 1211, GENEVA 3, SWITZERLAND	

## SCRIPTS OF TRADES BETWEEN THE BANK AND THE PROFILE CLIENT RELATED TO THE PERSON

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Individual Report - BUP (Back up) code: 5090172

[2 of 2]

{Translator's Note: All other text is in English.}

Nature of contact  
Profile Client name (code)  
Date of contact  
Script  
Nature of contact  
Profile Client name (code)  
Date of contact  
Script

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Individual Report - BUP (Back up) code: 509017

MONTHLY BALANCES IN ACCOUNTS FOR PROFILE: PELSA BUSINESS INC.

TOTAL en = TOTAL on (date)

{Translator's Note: All other text is in English.}

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Individual Report -- BUP (Back up) code: 5090135

TOTAL en = TOTAL on (date)

{Translator's Note: All other text is in English.}

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